

# Qualifying Employment in Innovation and Creativity Rules



These rules were enacted as part of Malta's Digital Gaming Strategy offering further incentives for employees working in the development of innovative and creative digital products. It is meant to build on Malta's strong ICT industry by attracting further skills and technology not only in sectors such as software development and iGaming, but also film and audiovisuals.

Registration under the Qualifying Employment in Innovation and Creativity Rules must be done through a Registered Authorised Mandatary. GTG Advocates is registered to provide such services and can assist you and apply on your behalf.

## The Benefits:

- A favourable tax rate of 15% on employment income
- No further tax chargeable on income in excess of €5,000,000

## Requirements:

The Applicant must:

- Receive a minimum amount of chargeable income of €45,000
- Derive income subject to tax from eligible employment, and received in respect of work or duties carried out in Malta
- Be in possession of a qualification or relevant experience to the eligible office
- Be in receipt of stable and regular resources which are sufficient to maintain himself and his family without recourse to the Maltese social assistance system
- Be in possession of a valid travel document
- Be in possession of sickness insurance in respect of all risks normally covered for Maltese nationals for himself and the members of his family
- Not be domiciled in Malta



The eligible employments or offices to benefit from this scheme are the following:

- Chief Executive Officer
- Chief Technical Officer
- Chief Creative Officer
- Head of Writing
- Lead In-World Writer
- Lead Game Programmer
- Software Engineering Director
- Game Developer
- Director of Online Community
- Head of Art Design and Visualization
- Art Director
- Digital Artist
- Commercial Director (Digital Licensing)
- Head of Game Design
- Game Director
- Game Designer
- Audio Director
- Video Director
- Producer
- Head of Marketing

### Note:

The benefit is available for a period of 3 years for all applicants. In the case of a non-EU national, this is subject to a claw-back if the individual remains in Malta beyond that period. This period starts to run from the year the individual derives income taxable in Malta.